



Michigan

Office of the Auditor General
REPORT SUMMARY

Program-Specific Audit

In Accordance With the Single Audit Act Amendments of 1996

***Donation of Federal Surplus Personal
Property Program***

Department of Management and Budget

October 1, 2004 through September 30, 2006

Report Number:

071-0100-07

Released:

May 2007

A program-specific audit is an audit of an individual federal program that is designed to meet the needs of an entity's federal grantor agency. The audit determines if the schedule of expenditures of federal awards is fairly presented, considers internal control over the federal program compliance, and assesses compliance with direct and material requirements of the federal program. An auditee may elect to have a program-specific audit in lieu of a Single Audit when the auditee expends federal awards under only one federal program and the federal program's laws, regulations, or grant agreements do not require a financial statement audit of the auditee.

Financial Schedule:

Auditor's Report Issued

We issued an unqualified opinion on the Department of Management and Budget's schedule of expenditures of federal awards.

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Federal Award:

Auditor's Report Issued on Compliance

We audited one federal program and issued an unqualified opinion. The federal program audited is identified on the back of this summary.

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Internal Control Over Federal Program

We identified reportable conditions related to internal control over the federal program (Findings 1 and 2). We do not consider these reportable conditions to be material weaknesses.

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Required Reporting of Noncompliance

We identified instances of noncompliance that are required to be reported in accordance with U.S. Office of Management and Budget (OMB) Circular A-133 (Findings 1 and 2).

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We audited the following federal program:

<u>CFDA Number</u>	<u>Program Title</u>	<u>Compliance Opinion</u>
39.003	Donation of Federal Surplus Personal Property	Unqualified

A copy of the full report can be
obtained by calling 517.334.8050
or by visiting our Web site at:
<http://audgen.michigan.gov>



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